



January 20, 2006

HOUSE BILL No. 1025

DIGEST OF HB 1025 (Updated January 18, 2006 5:55 pm - DI 92)

Citations Affected: IC 6-9.

Synopsis: Howard County innkeeper's tax. Removes the restriction that the maximum rate of the Howard County innkeeper's tax must decrease from 5% to 4% after June 30, 2007, allowing the current maximum rate of 5% to continue without a time limit.

Effective: July 1, 2006.

Smith J

January 4, 2006, read first time and referred to Committee on Ways and Means.
January 19, 2006, reported — Do Pass.

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HB 1025—LS 6241/DI 113+



January 20, 2006

Second Regular Session 114th General Assembly (2006)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2005 Regular Session of the General Assembly.

HOUSE BILL No. 1025

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-9-16-6 IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 2006]: Sec. 6. (a) The county council may levy
3 a tax on every person engaged in the business of renting or furnishing,
4 for periods of less than thirty (30) days, any room or rooms, lodgings
5 or accommodations in any commercial hotel, motel, inn, tourist camp,
6 or tourist cabin, except state camping facilities, located in the county.
7 The tax ~~shall~~ **may** be imposed **only on the gross retail income**
8 **derived from lodging income** at any rate ~~up to and including~~ **not to**
9 **exceed**
10 (1) five percent (5%). ~~before July 1, 2007; and~~
11 (2) ~~four percent (4%) after June 30, 2007;~~
12 ~~on the gross retail income derived from lodging income only and shall~~
13 **The tax must be calculated** in addition to the state gross retail tax
14 imposed on those persons by IC 6-2.5.
15 (b) The county fiscal body may adopt an ordinance to require that
16 the tax **must** be reported on forms approved by the county treasurer and
17 that the tax shall be paid monthly to the county treasurer. If such an

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1 ordinance is adopted, the tax shall be paid to the county treasurer not
2 more than twenty (20) days after the end of the month the tax is
3 collected. If such an ordinance is not adopted, the tax shall be imposed,
4 paid, and collected in exactly the same manner as the state gross retail
5 tax is imposed, paid, and collected pursuant to IC 6-2.5.

6 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
7 liabilities, procedures, penalties, definitions, exemptions, and
8 administration apply to the imposition and administration of the tax
9 imposed under this section, except to the extent those provisions are in
10 conflict or inconsistent with the specific provisions of this chapter or
11 the requirements of the county treasurer. Specifically and not in
12 limitation of the foregoing sentence, the terms "person" and "gross
13 retail income" have the same meaning in this section as they have in
14 IC 6-2.5, except that "person" shall not include state supported
15 educational institutions. If the tax is paid to the department of state
16 revenue, the return to be filed for the payment of the tax under this
17 section may be either a separate return or may be combined with the
18 return filed for the payment of the state gross retail tax as the
19 department of state revenue may, by rule or regulation, determine.

20 (d) If the tax is paid to the department of state revenue, the amounts
21 received from the tax shall be paid quarterly by the treasurer of state to
22 the county treasurer upon warrants issued by the auditor of state.

23 (e) The tax imposed under subsection (a) does not apply to the
24 renting or furnishing of rooms, lodgings, or accommodations to a
25 person for a period of thirty (30) days or more.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1025, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

ESPICH, Chair

Committee Vote: yeas 20, nays 0.

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